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Possible establishment of an ad hoc panel of experts on the world economic and financial crisis and its impact on development: past terms of reference and any relevant factors or experience of previous ad hoc panels of experts

Note by the Secretariat

Summary

Pursuant to Economic and Social Council decision 2009/258, the present note deals with past terms of reference and any relevant factors or experience of previous ad hoc panels of experts. It covers three distinct categories of expert bodies. The first part gives a general overview of several expert panels that are subsidiary organs of the Economic and Social Council. The second part provides information on the Intergovernmental Panel on Climate Change. The third part offers examples of high-level panels of experts that were established by the President of the General Assembly, the Secretary-General or United Nations agencies. Finally, the note provides concluding observations with regard to the possible establishment of an ad hoc panel of experts on the world economic and financial crisis and its impact on development.

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Possible establishment of an ad hoc panel of experts on the world economic and financial crisis and its impact on development: past terms of reference and any relevant factors or experience of previous ad hoc panels of experts

I. Introduction

1. In its decision 2009/258 of 31 July 2009, entitled "Follow-up to paragraph 56 of the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development", the Economic and Social Council requested the Secretariat to provide by 15 September 2009, inter alia, a report on "the possible establishment of an ad hoc panel of experts on the world economic and financial crisis and its impact on development, including past terms of reference and any relevant factors or experience of previous ad hoc panels of experts; the panel could provide independent technical expertise and analysis, which could contribute to informing international action and political decision-making and to fostering constructive dialogue and exchanges among policymakers, academics, institutions and civil society". The present note has been prepared in response to that request.

2. The present note gives an overview of several expert bodies that were chosen owing to their relevance to the decision of the Council in terms of their substantive focus and working procedures (see annex I). Selected expert bodies include several subsidiary organs of the Council, the Intergovernmental Panel on Climate Change and the high-level panels of experts that were established by the President of the General Assembly, the Secretary-General or United Nations agencies. Finally, the note provides some concluding observations that the Council may wish to take into account with regard to the possible establishment of an ad hoc panel of experts on the world economic and financial crisis and its impact on development.

II. Subsidiary bodies of the Economic and Social Council: expert bodies composed of members serving in their personal capacity

3. There are currently two types of expert bodies serving as subsidiary organs to the Economic and Social Council: (a) expert bodies composed of governmental experts; and (b) expert bodies composed of members serving in their personal capacity. Since the Council's decision refers to "independent technical expertise and analysis", this section is based on three examples of expert bodies composed of members serving in their personal capacity, namely the Committee for Development Policy, the Committee of Experts on Public Administration and the Committee of Experts on International Cooperation in Tax Matters. For that reason, those bodies seem to be particularly relevant to the review of existing structures that are mandated to provide independent expert advice to the Council.

History of terms of reference

4. The terms of reference, membership, composition, terms of office, reporting procedures, frequency of meetings, level of secretariat support, documentation and resource requirements depend on legislating resolutions and working arrangements

of the committees. The original mandate for expert panels that serve as subsidiary bodies to the Economic and Social Council was established by a Council resolution and has been modified in accordance with subsequent resolutions.

5. The committees referred to in the present section were originally established as groups of experts or ad hoc groups of experts and were subsequently renamed as committees of experts. The process of renaming an ad hoc group of experts as a committee of experts may or may not lead to a change in its mandate. For example, in 2001, the Council decided that the Group of Experts on the United Nations Programme in Public Administration and Finance should be renamed the Committee of Experts on Public Administration, without a change of its mandate (see Economic and Social Council resolution 2001/45). However, when the Council renamed the Ad Hoc Group of Experts on International Cooperation in Tax Matters as the Committee of Experts on International Cooperation in Tax Matters in 2004, the new Committee underwent certain changes in its mandate and the way it operated and reported (Economic and Social Council resolution 2004/69).

Membership, composition and term of office

6. Committee members are nominated by Governments or the Secretary-General after consultation with interested Governments. The Council either approves or, at the least, takes note of the nominations depending on the particular legislative arrangement of the committee. Members act in their personal capacity and are selected on the basis of their expertise relevant to the work of the committee and to reflect an equitable geographical representation and adequate gender distribution. However, the criteria applied to ensure their independence depend on the expert body. In the case of the Committee for Development Policy, independence is taken to mean that as soon as a member joins his or her Government service, he or she has to be replaced. In the case of the Committee of Experts on International Cooperation in Tax Matters and the Committee of Experts on Public Administration, members serve in their personal capacity, even if they are employed by their Government. Membership of the three committees ranges from 24 to 25 experts, with terms of office of three or four years. In some instances, subcommittees and working and expert groups are established to deal with specific issues of interest to a particular committee.

Reporting procedure

7. Committees generally report directly to the Council. Their reports are presented as supplements to the *Official Records of the Economic and Social Council*. The Council also decides on the work programmes proposed by the committees and advises them each year about the theme or themes that they should consider at their annual sessions. Some committees follow a multi-year work programme. Sometimes the General Assembly, the Secretary-General and the subsidiary bodies of the Council propose, through the Council, issues for consideration by a committee.

Frequency of meetings

8. Most committees meet annually for a period not exceeding five working days. Committees typically elect a chairperson, vice-chairperson and rapporteur for each session from among their membership. Committees may form a bureau that helps oversee the coordination and distribution of information to its members when they

are not in session and to liaise with the secretariat concerning the programme of work. Subcommittees or expert/working groups may be formed to meet in advance of the plenary sessions and prepare specialized inputs for the committees.

Secretariat support

9. Committees are serviced by small secretariats within divisions of the Department of Economic and Social Affairs. The Secretariat typically comprises the Secretary of the committee at the D-1 or P-5 level and several Professionals, as well administrative support staff at the General Service level. The committee secretariat is entrusted with providing substantive and administrative servicing of meetings, as well as parliamentary documentation.

Meeting documentation

10. Documentation for committee sessions includes the agenda, the reports of previous sessions and relevant meetings, as well as other thematic inputs. Usually, the secretariat staff or committee members prepare substantive inputs. In special cases, additional papers are drawn from specialized consultants.

Entitlements

11. Travel costs for the attendance of committee members at the annual sessions are provided from the regular budget. The travel entitlements for experts serving on committees in their individual capacity is set in accordance with General Assembly resolution 2491 (XXIII), as amended by resolutions 41/176, 42/225, section VI, and 43/217, section IX, and covers the cost of travel accommodation in the class immediately below first class, regardless of the duration of the travel, daily subsistence allowance at the standard rate plus a 40 per cent supplement, and terminal expenses. No honorariums are paid to the members. Full conference services are provided for the annual sessions. No provisions have been appropriated for travel or conference services for intersessional meetings of working groups and/or subcommittees created by the committees.

III. Intergovernmental Panel on Climate Change

History of terms of reference

12. Following a request by the United Nations General Assembly to the Executive Heads of the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP) for "International cooperation in the field of the environment" (see General Assembly resolution 42/184), the Intergovernmental Panel on Climate Change was established in 1988 by the WMO Executive Council at its fortieth session, when it was given its initial mandate and terms of reference.[1] However, the Intergovernmental Panel on Climate Change does not operate under a single, consolidated set of terms of reference. Through resolutions of the governing bodies of its parent organizations, UNEP and WMO, the terms of reference have been updated over time. Decisions of the UNEP Governing Council and resolutions

[1] See WMO, Res.4 EC-CL. Most of the information is taken from documentation provided on the website of the Intergovernmental Panel, http://www.ipcc.ch/.

of the WMO Congress and Executive Council have placed the following requirements on the Intergovernmental Panel:

(a) Undertake and periodically update the assessments of available scientific information on climate change, the resulting environmental and socio-economic impacts, and various response options from near and long-term perspectives;

(b) Evaluate the special problems of developing countries and small island states and ensure their effective participation in the work of the Intergovernmental Panel;

(c) Provide scientific and socio-economic information and advice, initially for the development and negotiations of a United Nations Framework Convention on Climate Change (UNFCCC) and, after the entry into force of the Convention, to continue to work closely with UNFCCC and to provide scientific, technical and socio-economic information and advice;

(d) Report to the governing bodies of the parent organizations and communicate the results of the assessments broadly.

13. Certain specific requests were made over time, which have been reflected in the structure and work programme of the Intergovernmental Panel on Climate Change. In summary form, those requests and requirements include:

(a) Utilize innovative state-of-the-art technology and know-how;

(b) Identify ways to strengthen the scientific capability of developing countries, including with respect to research, systematic observation and detection of climate change and its impacts;

(c) Provide scientific technical assessments related to the objectives of UNFCCC (Art. 2);

(d) Develop and assess methods for national inventories of harmful anthropogenic emissions by source and removal by sinks;

(e) Make recommendations for raising public awareness and education with respect to climate change;

(f) Provide climate change relevant information to UNFCCC and other interested entities.

14. Requirements that were more temporary in nature were also entrusted to the Intergovernmental Panel, in particular during the negotiations of UNFCCC, such as the development of elements for the conclusion of a possible future convention, the pursuit of studies on incremental costs as well as on sources from which such costs might be met, and methodologies for calculating effective capacities. The respective resolutions and decisions of the governing bodies, both the more constant and the transient requests as well as specific requests received from UNFCCC and other relevant bodies, were considered by the Panel and reflected in its work programme. The Panel takes into consideration both the "Principles governing the work of the Intergovernmental Panel on Climate Change", which state that "reports should be neutral with respect to policy, although they may need to deal objectively with scientific, technical and socio-economic factors relevant to the application of particular policies and available resources", and the available resources and base of knowledge in scientific technical literature.

15. The initial mandate of the Panel, as outlined by the General Assembly in its resolution 43/53, was to prepare a comprehensive review and recommendations with respect to the state of knowledge of the science of climate change; programmes and studies on the social and economic impact of climate change; and possible response strategies and elements for inclusion in a possible future international convention on climate. This mandate led to the First Assessment Report of the Panel in 1990, as well as a supplemental report prepared in 1992, which supported the establishment of UNFCCC at the United Nations Conference on Environment and Development, held in Rio de Janeiro in 1992. The reports of the Panel were also influential at the first Conference of the Parties to the Climate Convention, held in Berlin in 1995. Attendees produced the so-called Berlin Mandate, which set out the terms for a negotiation process that would produce binding commitments by industrial countries to reduce their emissions after the year 2000. The Panel's Second Assessment Report in 1996, along with additional special materials on the implications of various potential emission limitations and regional consequences, provided key input to the negotiations that led to the adoption of the Kyoto Protocol to UNFCCC in 1997.

Membership, composition and term office

16. The Intergovernmental Panel on Climate Change is open to Member States of WMO and the United Nations, and there are at present 194 member countries. The Panel is presided over by a Chairperson, and the chair is assisted by a secretariat and an elected Bureau, which includes vice-chairs and Working Group co-chairs. The Panel, comprised of government delegations of all member countries, meets approximately once a year at the plenary level. Those sessions are attended by hundreds of officials and experts from relevant ministries, agencies and research institutions from member countries and from participating organizations. Annex II sets out the governing structure and workflow chart of the Panel.

17. Major decisions, such as the election of the Panel's Chair, its bureau, the structure and mandate of the Working Groups and Task Forces of the Panel, as well as on procedural matters, workplan and budget are taken up by the Panel in the plenary session. The Panel decides also on the scope and outline of its reports and accepts the reports. Each delegation of a member of the Panel represented in the plenary session has one vote. Non-governmental and intergovernmental organizations may be allowed to attend plenary sessions of the Panel as observers. The Panel bureau, at present comprising 30 members, is elected by the plenary of the Panel. It consists of:

(a) The Chair of the Panel;

(b) Three Vice-Chairs, with specific responsibilities;

(c) Two Co-Chairs of the Task Force Bureau on National Greenhouse Gas Inventories;

(d) Three Working Group bureaux.

18. Members of the Bureau of the Panel are to provide guidance and lead the authors' teams through the preparation of an Assessment Report. For that reason, their mandate normally corresponds to the duration of an assessment cycle (5-6 years). Members must be experts in the field of climate change, and all regions

are represented in the Bureau of the Panel. The current regional balance of the Bureau is as follows:

(a) Region I (Africa): 5 members;

(b) Region II (Asia): 5 members;

(c) Region III (South America): 4 members;

(d) Region IV (North America, Central America and the Caribbean): 4 members;

(e) Region V (South-West Pacific): 3 members;

(f) Region VI (Europe): 8 members.

19. Working members of the Panel's Bureau are normally elected for the duration of the preparation of an assessment report (5-6 years), and all nominees for election to the Panel Bureau or any task force are required to have relevant scientific, technological or socio-economic expertise. Nominations are to be made by the Government of a member of the Panel. Where there is consensus support from the region for the nominees proposed by that region for Bureau positions, those nominees may be elected without ballots. If a regional consensus does not emerge, elections for those positions shall be held. If a member of the Bureau of the Panel or any task force bureau resigns or is unable to complete the assigned term, a representative of the same member of the Panel, with relevant expertise can be nominated and serve as acting member until the next session of the Panel. The acting member will then be elected in the plenary by simple majority.

20. Each of the working group bureaux consists of two working group co-chairs and six working group vice-chairs. The two co-chairs, one each from the developed and the developing world, are assisted by a technical support unit. The Panel's working groups and task forces have clearly defined mandates and workplans agreed on by the Panel. Panel working groups at the plenary level of government representatives agree on the scope of a report prepared by the respective working group, provide guidance on the selection of authors and later accept the content of the report and approve its summary for policymakers. The reports are prepared by teams of authors, but Governments are invited to provide comments during their reviews. In accordance with the current structure of the working groups of the Panel, group I assesses the scientific aspects of the climate system and climate change, group II assesses the scientific, technical, environmental, economic and social aspects of the vulnerability (sensitivity and adaptability) to climate change of, and the negative and positive consequences (impacts) on, ecological systems, socio-economic sectors and human health, with an emphasis on regional, sectoral and cross-sectoral issues; and group III assesses the scientific, technical, environmental, economic and social aspects of the mitigation of climate change.

21. The bureaux of the working groups select authors, contributors, reviewers and other experts from a list of nominations received from Governments and participating organizations. A Government nomination does not imply that the scientist's views are endorsed by that Government or that the scientist is expected to represent his or her government's view. It may mean that a Government has provided a scientist with financial support, but many scientists receive no financial support or are reimbursed only for travel expenses. Experts from developing nations who have received no financial support from their Government are supported through the trust fund of the Panel.

22. Each working group is charged with publishing: (a) an in-depth technical report; (b) a technical summary; and (c) a short summary for policymakers. In addition, the major findings and conclusions from all three reports provide the basis for a final synthesis report. Conclusions drawn by any Panel working group or task force are not considered to be official views of the Panel until they have been accepted by it in a plenary meeting.

23. Experts can also be identified directly by the Bureau owing to their special expertise, as reflected in their publications and works. The composition of coordinating lead author teams reflects a range of views, expertise and geographical representation. The lead authors have the role of coordinating the content of the chapter for which they are responsible (there are usually two coordinating lead authors per chapter, one from each of a developing and a developed country). The lead authors work in teams to produce the content of the chapter for which they have been designated. They often receive support from several contributing authors, who provide more technical information on specific subjects covered by the chapter.

24. The Panel has also a Task Force on National Greenhouse Gas Inventories. The main objective of that task force is to develop and refine a methodology for the calculation and reporting and removal of national greenhouse gas emissions. In addition to the working groups and task forces, the Panel may establish task groups and steering groups for a limited or longer duration to consider a specific topic or question.

Reporting procedure

25. All reports of the Panel must be endorsed by it during a working group or a plenary session. "Approval" means that the material was subjected to line-by-line discussion and agreed upon. It is the procedure used for the short summary for policymakers of the reports. "Adoption" is a process of endorsement, section by section. It is used for the synthesis report and overview chapters of methodology reports. "Acceptance" signifies that the material was not the subject of line-by-line or section-by-section discussion and agreement, but nevertheless presents a comprehensive, objective and balanced view of the subject matter.[2]

Distinctive working method of the Intergovernmental Panel on Climate Change

26. Several distinctive features set the Panel apart from similar initiatives that international organizations have undertaken in the past. The Panel's technical reports derive their credibility principally from an extensive, transparent and iterative peer review process. This is owing to the number of reviewers, the breadth of their disciplinary backgrounds and scientific perspectives, and the inclusion of independent review editors, who certify that all comments have been fairly considered and appropriately resolved by the authors. Although the terms of reference of the Panel stress the process of peer review and state that the activities of the working groups and subgroups are to be technical in nature, the structure is designed to allow the Panel to address policy concerns effectively. Governments — as the key stakeholders in these negotiations — play an essential role in the production of the reports. Government representatives propose authors and contributors, participate in the review process and help reach a consensus on the reports' major findings. The

[2] For a detailed description, see Procedures for the Preparation, Review, Acceptance, Adoption, Approval and Publication of Intergovernmental Panel on Climate Change reports, available from http://www.ipcc.ch/organization/organization-procedures.htm.

inclusiveness of the process ensures that Governments cannot easily criticize or dismiss a report that they themselves have helped shape and approved during political negotiations. While this decision-making process has been criticized on the grounds that scientific findings should not be subject to political negotiations, this mechanism forces policymakers to take note of the conclusions drawn in the reports of the Panel and allows the scientific community to make itself understood to policymakers.

Secretariat of the Panel

27. The work of the groups and task forces is supported by a central secretariat of the Panel and by technical support units. The secretariat and the technical support units employ 5 to 10 people each. The secretariat plans, coordinates and oversees all activities of the Panel and is supported substantively by UNEP and WMO. Its tasks include the management of the Intergovernmental Panel on Climate Change Trust Fund and coordination of the Panel's publications and public information and outreach activities.

Documentation for meetings

28. The documentation prepared for Panel sessions includes assessments and syntheses as well as special reports and summaries thereof for policymakers, and methodology reports, technical papers and supporting materials.

Resource requirements

29. The Panel is funded by regular contributions from its parent organizations, WMO and UNEP, the UNFCCC and voluntary contributions by its member countries. WMO also hosts the Panel's Secretariat. WMO and UNEP each provide one staff member for the Panel secretariat. Information about contributions received and expenditures incurred is provided by the secretariat to the Panel through a document on programme and budget. The Intergovernmental Panel on Climate Change Trust Fund, which is administered under the financial regulations of WMO, supports the activities of the Panel, in particular the participation of experts from developing countries in the work of the Panel, and the publication and translation of its reports. Governments provide further substantial support for the activities of the Panel, in particular through hosting the technical support units, facilitating the participation of experts from their country in Panel activities and sponsoring meetings.

IV. Expert panels commissioned by the President of the General Assembly, the Secretary-General or United Nations agencies

Commission of Experts of the President of the General Assembly on Reforms of the International Monetary and Financial System

30. The Commission of Experts on Reforms of the International Monetary and Financial System was established by the President of the General Assembly on 18 October 2008. Its task was to draft a report that reviews the workings of the global financial system, including major bodies, such as the World Bank and the International Monetary Fund, and suggests steps to be taken by Member States to secure a more sustainable and just global economic order.

31. The Commission was chaired by Joseph Stiglitz, who is a Professor at Columbia University, and Nobel Laureate in Economics, 2001. The 18 members of the Commission were drawn from all geographical regions and included high-level representatives from Governments, international institutions, academia, civil society and the private sector. The Commission members had proven expertise in the complex and interrelated issues raised by the workings of the international financial system, the strengths and weaknesses of existing multilateral institutions, and the particular economic challenges faced by countries from different regions of the world and at different levels of economic and social development.

32. The Commission held several formal meetings to discuss relevant issues and draft the report. Four working groups were formed focusing on: regulation; multilateral issues; macroeconomic issues and addressing the crisis; and reforming the global financial architecture. Those groups held several consultations and provided substantive inputs for the report of the Commission. At the same time, the Commission solicited comments and suggestions from a wider body of interested stakeholders, including policymakers and government officials, representatives of international agencies, academics and members of civil society.

33. The Commission was served by staff of the Office of the President of the General Assembly. The draft recommendations of the Commission were presented in a report to the interactive thematic dialogue on the world financial and economic crisis and its impact on development, which was held by the General Assembly in New York from 25 to 27 March 2009. On 21 May 2009, the President of the General Assembly circulated an unauthorized and unedited interim draft of the report to Member States to serve as an input for the preparations for the Conference on the World Financial and Economic Crisis and its Impact on Development, held in New York from 24 to 30 June 2009.

Secretary-General's Advisory Group on Energy and Climate Change

34. The Secretary-General launched a high-level Advisory Group on Energy and Climate Change on 17 June 2009, which will advise him on energy and climate change challenges, in particular in identifying key issues in the run-up to the Conference of the Parties to the United Nations Framework Convention on Climate Change, to be held in Copenhagen from 7 to 18 December 2009.

35. The group is representative in terms of geography, gender and expertise in areas presenting the main issues and challenges faced by negotiators. It comprises 17 high-level external individuals, mostly from the business sector, and 6 internal experts, who are part of the UN Energy group.[3] All individuals have a proven record in the debate on climate change and in providing solutions to the climate challenge through energy policy and technology. The Group considers ways to comprehensively address climate change and boost energy efficiency and clean production, with a focus on developing countries. It provides the key political issues of the interface between the energy sector and climate change and submits

[3] The inter-agency mechanism, UN Energy, was established to help ensure coherence in the United Nations system's multi-disciplinary response to the World Summit on Sustainable Development. In August 2007, the group elected Kandeh Yumkella, Director-General of the United Nations Industrial Development Organization, as Chair and Olav Kjørven, Assistant Administrator of the United Nations Development Programme, as Vice-Chair. Secretariat services are provided by the Department of Economic and Social Affairs.

recommendations to the Secretary-General to help his interactions with Heads of State and Government with regard to those issues.

36. The Group has held two meetings (in New York on 17 June 2009 and in Stockholm on 20 August 2009) under the chairmanship of Kandeh K. Yumkella, Director-General of the United Nations Industrial Development Organization (UNIDO) and head of UN Energy. The Group has also consulted through tele- and videoconferencing and through a web portal prepared by UN Energy for that purpose. One more meeting has been scheduled for November, to be held before the Conference of the Parties. The last meeting will take place immediately after the Conference of the Parties in order to assess its results and to provide expert advice to the Secretary-General on follow-up and support in implementation.

37. Costs associated with the work of the Advisory Group (for example, staff salaries, travel to meetings, commissioned papers) are covered by the Secretary-General's Climate Change Support Team from external resources. Additional support may be provided from UN Energy, as needed. The Executive Office of the Secretary-General provides support to the functioning of the Advisory Group (meetings, information flow, management of the overall process, etc.). The Executive Office of the Secretary-General seeks the support of the secretariat of UN Energy for those activities. One senior staff member of UN Energy located in the Executive Office of the Secretary-General provides substantive and organizational support and one support staff provides logistical and administrative support to the Advisory Group.

Millennium Project

38. The Millennium Project was commissioned by the Secretary-General in October 2002 to develop a concrete global action plan to achieve the Millennium Development Goals.

39. The bulk of the Project's work was carried out by an independent advisory body headed by Professor Jeffrey Sachs. The body coordinated the work of 10 thematic task forces, which comprised a total of more than 250 experts from around the world, including researchers and scientists, policymakers, representatives of NGOs, United Nations agencies, the World Bank, the International Monetary Fund and the private sector. Task force members volunteered their time, and each task force was chaired by two to five coordinators who led the research effort. The task forces received support from a small secretariat team based at the headquarters of the United Nations Development Programme (UNDP) in New York.

40. In 2005, the independent advisory body presented its final recommendations to the Secretary-General in a synthesis volume, *Investing in Development: A Practical Plan to Achieve the Millennium Development Goals*. After the presentation of the Millennium Project's final reports, the secretariat team worked in an advisory capacity through to the end of 2006 to support the implementation of the Project's recommendations, with special focus on supporting developing countries in the preparation of national development strategies aligned with achieving the Millennium Development Goals. As from 1 January 2007, the advisory work formerly carried out by the Millennium Project secretariat team is being continued by a Millennium Development Goal support team integrated under UNDP.

Zedillo panel

41. On 15 December 2000, the Secretary-General appointed Ernesto Zedillo, former President of Mexico, Chairman of the High-level Panel on Financing for Development. The Panel was established to advise the Secretary-General on strategies for the mobilization of resources required to accelerate equitable and sustainable growth in developing countries as well as economies in transition, and to fulfil the poverty and development commitments enshrined in the United Nations Millennium Declaration (General Assembly resolution 55/2).

42. The Panel included 11 former and current high-level representatives from Governments, international institutions, civil society and the private sector representing all geographical regions and serving in their personal capacity. The members convened for the first time on 14 February 2001. The Panel held several consultations, including meetings with members of the Bureau of the Preparatory Committee for the International Conference on Financing for Development. On 25 June 2001, the Panel submitted its final report through the Secretary-General to the President of the General Assembly (see A/55/1000). The report urged: improved governance and economic management; more resources for the poor; the creation of an international tax organization; the consideration of an international tax on carbon emissions and the creation of an Economic Security Council; issuance and allocation of new special drawing rights by IMF; a consolidated global environmental organization; common-pool aid mechanisms and a more democratic World Trade Organization. The Secretary-General encouraged Member States to carefully consider the recommendations of the Panel in the Preparatory Committee for the International Conference on Financing for Development and at the Conference itself, which took place in Monterrey, Mexico, from 18 to 22 March 2002.

United Nations Advisers Group on Inclusive Financial Sectors

43. The United Nations Advisers Group on Inclusive Financial Sectors was established by the United Nations Capital Development Fund (UNCDF)/UNDP in 2006 for a term of two years in response to one of the main recommendations of the Advisers Group, that was established to take forward work that had been started during the 2005 International Year of Microcredit. That group had suggested that the United Nations appoint "a group of experts, for a limited period not exceeding two years, to see the work we have begun through to completion". The main role of the Advisers Group is to advise the United Nations system and Member States on global issues relating to inclusive finance.

44. The Group comprises 25 individuals representing Governments, central banks, regulatory agencies, microfinance institutions and other financial services providers, private sector financial institutions, civil society, development agencies and donors, as well as academia from all over the world. The Advisers were selected on the basis of their expertise regarding financial services and inclusive finance, their commitment to building inclusive financial sectors and their ability to raise public awareness and to mobilize wide support in the global effort to increase access to financial services. They have met roughly three times a year. The Group is served by a small secretariat within UNCDF funded through extrabudgetary contributions.

45. The Advisers Group on Inclusive Financial Sectors presented the Secretary-General and Member States with concrete recommendations on how to expand financial services to the world's 2.1 billion "unbanked" at the second International

Conference on Financing for Development, held in Doha, from 29 November to 2 December 2008.

V. Concluding observations

46. The Economic and Social Council and the General Assembly should consider, as appropriate, the establishment of an ad hoc panel of experts on the world economic and financial crisis and its impact on development. The panel could provide independent technical expertise and analysis, which would contribute to informing international action and political decision-making and to fostering constructive dialogue and exchanges among policymakers, academics, institutions and civil society.

47. The present note reviews the terms of reference and other relevant factors or experience of previous and existing models that provide the requested points of reference. In general, none of the reviewed bodies has the mandate, capacity or modalities commensurate with the objective of providing independent technical expertise and analysis on the world economic and financial crisis and its impact on development, which would contribute to informing international action and political decision-making and to fostering constructive dialogue and exchanges among policymakers, academics, institutions and civil society. Whereas the terms of reference of the Committee for Development Policy allow it to consider any development policy issue, as assigned to it by the Economic and Social Council, the Committee's overall capacity may be insufficient to implement the aforementioned comprehensive mandate. Another relevant body, the Commission of Experts of the President of the General Assembly on Reforms of the International Monetary and Financial System, has finalized its report and has thus completed its mandate.

48. It is incumbent on Member States to pass judgement and decide as to which model (or any combination thereof) would best serve their needs and objectives. Consultations within the United Nations system have highlighted the following principles, which may serve as guidelines for the possible establishment of an ad hoc panel of experts:

(a) An ad hoc panel of experts should provide independent technical expertise and analysis on the world economic and financial crisis and its impact on development, on which Governments, United Nations agencies and other international institutions could draw in formulating their policies in the subject area;

(b) Duplication of efforts and overlap with terms of reference of existing bodies should be avoided. International organizations should foster effective institutional cooperation. Efforts should be guided by pragmatism, specialization and division of labour;

(c) Given the rather broad mandate of the proposed panel, a format that allows for input from a variety of working groups that mobilize expert contributions from a wide range of stakeholders and backgrounds might be most beneficial;

(d) Effectiveness of a new body in contributing to the purpose of informing international action and political decision-making will also depend on modalities for the follow-up to its output, especially those that would provide for direct consideration of its policy conclusions and recommendations by intergovernmental bodies within and outside the United Nations system. The reporting mechanisms would have implications for the organizational structure and composition of the expert panel.

Annex I

General overview of cited expert bodies of the Economic and Social Council

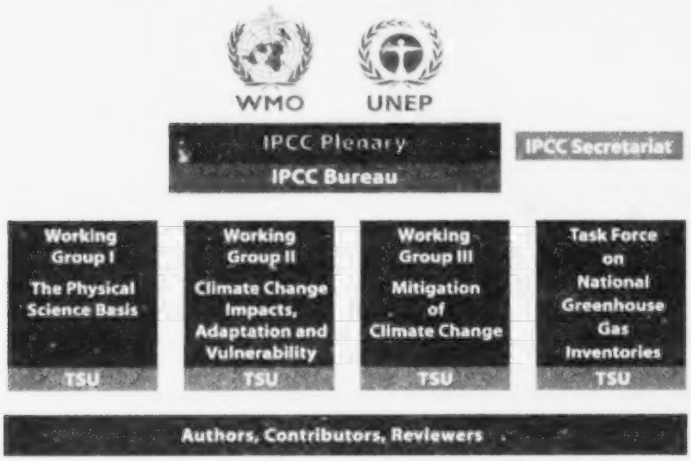
	Committee for Development Policy	*Committee of Experts in Public Administration*	*Committee of Experts on International Cooperation in Tax Matters*
Historical background	In its resolution 1035 (XXXVII) of 15 August 1964, the Economic and Social Council requested the Secretary-General to consider establishing a group of expert specialists that would work as a consultative body on the problems of economic planning and projections within the United Nations. In its resolution 1998/46 of 31 July 1998, the Council decided that the Committee for Development Planning should be renamed the Committee for Development Policy.	In its resolution 1199 (XLII) of 24 May 1967, the Economic and Social Council decided that the United Nations programme in public administration should be reviewed by a meeting of experts. By its resolution 2001/45 of 20 December 2001, the Council decided that the Group of Experts on the United Nations Programme in Public Administration and Finance should be renamed Committee of Experts in Public Administration without change in its mandate.	In its resolution 1273 (XLIII) of 4 August 1967, the Economic and Social Council requested the Secretary-General to set up a group of experts to explore ways and means for facilitating the conclusion of tax treaties between developed and developing countries. By its resolution 2004/69 of 11 November, the Council decided that the Ad Hoc Group of Experts on International Cooperation in Tax Matters should be renamed the Committee of Experts on International Cooperation in Tax Matters.
Legislative mandate	Economic and Social Council resolution 1998/46	Economic and Social Council resolution 2001/45	Economic and Social Council resolution 2004/69
Terms of reference	The functions of the Committee are as follows: (a) undertake the triennial review of the status of the least developed countries; (b) consider issues identified by the Council; and (c) submit a report to the Council at its substantive session, including on the outcome of its deliberations on the theme or themes identified by the Council, and proposals concerning its work programme for the following year. The General Assembly, the Secretary-General and the subsidiary bodies of the Council can also propose, through the Council, issues for consideration by the Committee.	The work of the Committee focuses on recommendations aimed at: (a) strengthening the human capital in the public sector; (b) facilitating access to information and best practices; (c) promoting good governance and accountability in public administration, at the national and international levels; and (d) strengthening public administration institutions in developing countries, in particular the least developed countries. By resolution 2006/47 of 28 July 2006, the Council approved the Committee's decision to work according to a multi-year programme.	The Committee: (a) keeps under review and updates as necessary the United Nations Model Double Taxation Convention between Developed and Developing Countries and the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries; (b) provides a framework for dialogue with a view to enhancing and promoting international tax cooperation among national tax authorities; (c) considers how new and emerging issues could affect international cooperation in tax matters; and (d) develops assessments, commentaries and appropriate recommendations.

	Committee for Development Policy	*Committee of Experts in Public Administration*	*Committee of Experts on International Cooperation in Tax Matters*
Number of members	24 independent experts nominated by the Secretary-General after consultation with interested Governments and appointed by the Council	24 experts serving in their personal capacity, nominated by the Secretary-General in consultation with Member States and appointed by the Council	25 members nominated by Governments but acting in their expert capacity, appointed by the Secretary-General and taken note of by the Council
Term of office	3 years	4 years	4 years
Reporting procedure	Reports to the Council and their reports are presented as supplements to the *Official Records of the Economic and Social Council*		
Frequency of meetings	Annually for a period of five working days		
Venue of sessions	New York	New York	Geneva

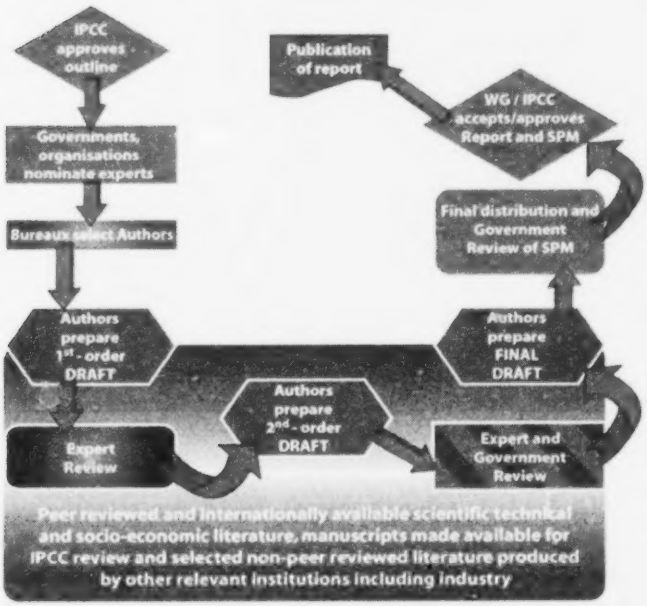
Annex II

Intergovernmental Panel on Climate Change governing structure and workflow chart

Governing structure



Workflow chart


IPCC approves outline
Governments, organisations nominate experts
Bureaux select Authors
Authors prepare 1st - order DRAFT
Expert Review
Authors prepare 2nd - order DRAFT
Expert and Government Review
Authors prepare FINAL DRAFT
Final distribution and Government Review of SPM
WG / IPCC accepts/approves Report and SPM
Publication of report
Peer reviewed and internationally available scientific technical and socio-economic literature, manuscripts made available for IPCC review and selected non-peer reviewed literature produced by other relevant institutions including industry

Abbreviations: IPCC, Intergovernmental Panel on Climate Change; TSU, technical support unit; WG, working group; SPM, summaries for policymakers.